

State of Arizona  
House of Representatives  
Forty-fifth Legislature  
First Regular Session  
2001

CHAPTER 306

# HOUSE BILL 2432

AN ACT

AMENDING SECTION 42-18124, ARIZONA REVISED STATUTES; RELATING TO  
ENVIRONMENTAL REMEDIATION.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Section 42-18124, Arizona Revised Statutes, is amended to  
3 read:

4 42-18124. Compromising taxes, interest and penalties; omission  
5 of tax or fund from action for collection

6 A. If it appears to the board of supervisors that any property is not  
7 worth the amount of taxes, interest, costs and penalties due or that the tax  
8 lien on the property would not sell for that amount, the board may compromise  
9 the taxes, interest and penalties with the owner.

10 B. On payment to the county treasurer of the amount agreed on the  
11 treasurer shall:

12 1. Issue a certificate of redemption releasing the property from the  
13 tax lien.

14 2. Distribute the monies paid to the various funds to which the taxes  
15 are due in the proportion the amount received bears to the whole amount  
16 charged against the property for the current tax year.

17 C. The board may:

18 1. Order that no action be brought on any specified property if in its  
19 judgment the property is not worth or will not bring an amount equal to the  
20 taxes, interest and costs.

21 2. Direct that any tax or fund, the validity of which is being  
22 contested in the courts, be omitted from any action brought under this  
23 article. The judgment rendered in an action in which the tax is omitted does  
24 not bar or affect a subsequent action for the tax so omitted.

25 D. IF THE BOARD OF SUPERVISORS DETERMINES THAT PROPERTY DESCRIBED IN  
26 SUBSECTION A OF THIS SECTION IS ALSO SUBSTANTIALLY CONTAMINATED WITH  
27 HAZARDOUS SUBSTANCES OR PETROLEUM, THE BOARD MAY REDUCE THE LIEN FOR THE  
28 DELINQUENT TAXES, INTEREST, COSTS AND PENALTIES AS FOLLOWS:

29 1. THE DELINQUENT TAXES, INTEREST, COSTS AND PENALTIES MAY BE REDUCED  
30 IN AN AMOUNT NOT TO EXCEED THE ACTUAL EXPENSES TO MITIGATE CONDITIONS AT THE  
31 PROPERTY FOR:

32 (a) REMOVAL ACTIONS AS DEFINED BY 42 UNITED STATES CODE SECTION  
33 9601(23).

34 (b) PREPARATION AND IMPLEMENTATION OF A REMEDIAL INVESTIGATION AND  
35 FEASIBILITY STUDY PURSUANT TO SECTION 49-287.03.

36 (c) PREPARATION AND IMPLEMENTATION OF A REMEDIAL ACTION PLAN PURSUANT  
37 TO SECTION 49-287.04.

38 (d) PREPARATION AND IMPLEMENTATION OF AN AGREEMENT FOR WORK PURSUANT  
39 TO SECTION 49-282.05.

40 (e) PREPARATION AND IMPLEMENTATION OF A CORRECTIVE ACTION PLAN  
41 PURSUANT TO SECTION 49-1005.

42 (f) PREPARATION AND IMPLEMENTATION OF A WORK PLAN APPROVED PURSUANT  
43 TO SECTION 49-177.

1           2. FOR PROPERTY ACQUIRED AFTER DECEMBER 31, 2001, THE EXPENSES MUST  
2 HAVE BEEN INCURRED BY OR ON BEHALF OF THE PROPERTY OWNER WITHIN FIVE YEARS  
3 AFTER ACQUIRING TITLE TO THE PROPERTY.

4           3. FOR PROPERTY ACQUIRED ON OR BEFORE DECEMBER 31, 2001, THE EXPENSES  
5 MUST BE INCURRED BY OR ON BEHALF OF THE PROPERTY OWNER ON OR BEFORE DECEMBER  
6 31, 2006.

7           4. ONLY EXPENSES THAT ARE REASONABLE AND NECESSARY TO REMEDIATE  
8 CONTAMINATION AT THE PROPERTY MAY BE CONSIDERED FOR PURPOSES OF THIS SECTION.

9           5. EXPENSES THAT WERE INCONSISTENT WITH OR IN VIOLATION OF  
10 REQUIREMENTS IMPOSED BY THE DEPARTMENT OF ENVIRONMENTAL QUALITY MAY NOT BE  
11 USED TO REDUCE TAXES, INTEREST, COSTS AND PENALTIES UNDER THIS SECTION.

12           6. A PERSON THAT IS A RESPONSIBLE PARTY PURSUANT TO SECTION 49-283,  
13 OR THAT PERSON'S PARTNER, OFFICER, EMPLOYEE OR RELATIVE, IS NOT ELIGIBLE TO  
14 REDEEM THE PROPERTY FROM THE REDUCED TAX LIEN. FOR THE PURPOSES OF THIS  
15 PARAGRAPH, "RELATIVE" MEANS:

16           (a) SPOUSE.

17           (b) PARENT OR ANCESTOR OF A PARENT.

18           (c) CHILD OR DESCENDANT OF A CHILD.

19           (d) SIBLING.

20           (e) COUSIN, AUNT, UNCLE, NIECE OR NEPHEW OF THE FIRST DEGREE.

21           (f) THE SPOUSE OF A RELATIVE LISTED IN SUBDIVISIONS (b) THROUGH (e).

22           (g) A RELATIVE LISTED IN SUBDIVISIONS (b) THROUGH (e) BY THE  
23 HALF-BLOOD OR BY ADOPTION.

24           7. A PERSON SEEKING A REDUCTION UNDER THIS SUBSECTION SHALL SUBMIT AN  
25 AFFIDAVIT ATTESTING THAT:

26           (a) THE EXPENSES WERE REASONABLE AND NECESSARY TO ADDRESS  
27 CONTAMINATION AT THE PROPERTY.

28           (b) THE PERSON IS NOT A RESPONSIBLE PARTY PURSUANT TO SECTION 49-283  
29 OR A RELATIVE AS DESCRIBED IN THIS SECTION.

30           8. THE COUNTY TREASURER SHALL APPLY THE REDUCTION IN DELINQUENT TAXES,  
31 INTEREST, COSTS AND PENALTIES PRO RATA AMONG THE JURISDICTIONS IMPOSING THE  
32 TAXES ON THE PROPERTY AND SHALL NOTE THE REDUCTION IN THE DELINQUENT TAX  
33 RECORD UNDER SECTION 42-18102.

34           E. SUBSECTION D OF THIS SECTION DOES NOT AFFECT THE PERSONAL LIABILITY  
35 OF A PROPERTY OWNER FOR ACTS OR OMISSIONS THAT CAUSED OR CONTRIBUTED TO THE  
36 CONTAMINATION.

37           Sec. 2. Effective date

38           This act is effective from and after December 31, 2001.

APPROVED BY THE GOVERNOR MAY 1, 2001.

FILED IN THE OFFICE OF THE SECRETARY OF STATE MAY 1, 2001.

Passed the House March 14, 2001,

by the following vote: 52 Ayes,

0 Nays, 8 Not Voting

[Signature]  
Speaker of the House

[Signature]  
Chief Clerk of the House

Passed the Senate April 24, 2001,

by the following vote: 28 Ayes,

0 Nays, 1 Not Voting

[Signature]  
President of the Senate

[Signature]  
Secretary of the Senate

Vacancy

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill was received by the Governor this

\_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Secretary to the Governor

Approved this \_\_\_\_\_ day of

\_\_\_\_\_, 20\_\_\_\_,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

\_\_\_\_\_  
Governor of Arizona

H.B. 2432

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State  
this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_,

at \_\_\_\_\_ o'clock \_\_\_\_\_ M.

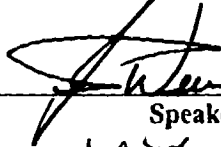
\_\_\_\_\_  
Secretary of State

HOUSE CONCURS IN SENATE  
AMENDMENTS AND FINAL PASSAGE

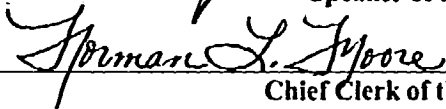
April 26, 2001,

by the following vote: 53 Ayes,

0 Nays, 7 Not Voting



Speaker of the House



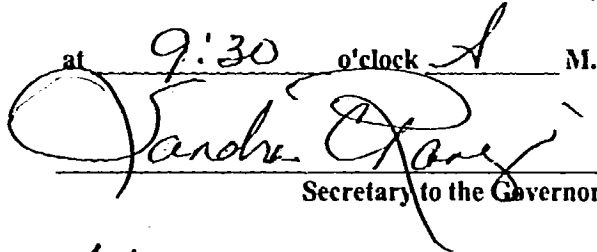
Chief Clerk of the House

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF GOVERNOR

This Bill was received by the Governor this

27 day of April, 2001,

at 9:30 o'clock A M.



Secretary to the Governor

Approved this first day of

May, 2001,

at 9:57 o'clock 9 M.



Governor of Arizona

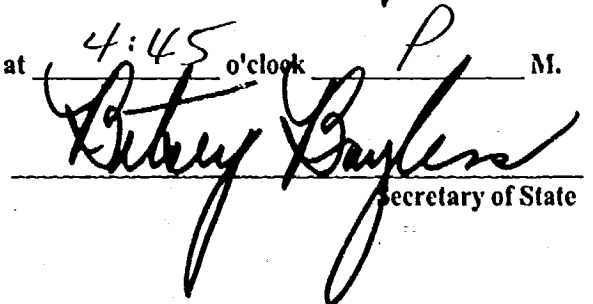
H.B. 2432

EXECUTIVE DEPARTMENT OF ARIZONA  
OFFICE OF SECRETARY OF STATE

This Bill was received by the Secretary of State

this 1 day of May, 2001,

at 4:45 o'clock P M.



Secretary of State